EXHIBIT 32

Case No. l4-CV-704-GKF-JFJ

Mazurowski, Craig

From: Ritter, Ron
Sent: Saturday, September 20, 2014 1:22 PM
To: Hanson, Chris
Cc: Lajoie, Stephen (EGP North America) (Stephen.Lajoie@enel.com); DiMarzio, Giuseppe (EGP North America) (Giuseppe.DiMarzio@enel.com) (Giuseppe.DiMarzio@enel.com); Mazurowski, Craig
Subject: Osage Wind Farm: Conventional vs. Special Foundation - Accounting

Chris:

I just checked my notes from our negotiation meetings with ENEL which are consistent with how the BOP is drafted. ENEL requested that we eliminate the borrow pits that were part of the original design. We discussed the eventuality that there would be imported or crushed materials associated with backfilling at the blasted foundations. This is the "special handling of excavated rock" that is in the Exhibit B(i) Scope of Work Foundation section. Because this is an EPC contract, ENEL requested the removal of most of the quantities that were in the previous version of the contract for culverts, fence gates, road crossings, etc. The quantities for conventional versus special foundations however were specifically left in as we mutually agreed there could be variations that could either cause additional expense to IEARE or create a savings to ENEL. So, to answer your question regarding the rock crushing, we are already getting paid for it in our "special excavation" line items in the SOV & the unit rate sheet if the quantities of conventional versus special foundations changes.

EXHIBIT B(i)

SCOPE OF WORK

Osage Wind Farm

WTG Foundations - Clarifications and Exclusions

1. Contractors price is based on the data in the Geotechnical Reports and reflected in the

Schedule of Values Exhibit A(i). Contractor expects soil and at least some rock at each of the turbine locations, to the depth required for foundation installation. Contractor has assumed that the material at 57 turbine locations can be removed using a conventional tracked excavator. Contractor anticipates more competent rock, which might require the use of special excavation equipment such as a hoe ram or equivalent, or rock blasting which will take additional time to complete, and additional special handling of the excavated rock, at 27 turbine locations.

So, the Options & sequence of financial events as they are set up in the contract are as follows in accordance with Exhibit A(iv) below:

1. If the original geotech plan holds true as accurate, there is no contract adjustment required.

2. If there are more than 27 instances of foundations that require special excavation equipment or blasting & associated imported fill/crushing, IEARE will for each additional unit:
    a. Deduct a Conventional Excavation
    b. Add a Special Excavation
    c. Add a blast unit rate

3. If there are fewer than 27 instances of foundations that require special excavation equipment or blasting & associated imported fill,/crushing IEARE agreed to for each deducted unit:
    a. Deduct a Special Excavation
    b. Deduct a blast unit rate
    c. Add a Conventional Excavation

Exhibit A(iv)

Osage Wind Farm

Contractor's Equipment and Large Tool and Service Rates

WTG Foundation Construction-Special Excavation	*EA*	*$122,230.00*
WTG Foundation Construction-Conventional Excavation	*EA*	*$96,367.00*
Blasting Adder	*EA*	*$14,272.00*

Though I am confident of my interpretation of how we agreed to account for these adjustments if they took place, I have copied Giuseppe & Steve for them to review and confirm or comment.

Sincerely,

Ron Ritter, STS

Senior Project Manager
Infrastructure & Energy Alternatives LLC
Cell: 812-264-2453
Office: 765-832-8526
rritter@iea.net

From: Hanson, Chris
Sent: Thursday, September 18, 2014 12:56 AM
To: Ritter, Ron
Subject: Osage: Blasting & Crushing – Compensation Values

Ron,

Remind me how we account for decreases or increases to conventional excavations, special excavations, blasting, crushing, etc.?